

TENNESSEE STATE BOARD OF EQUALIZATION
BEFORE THE ADMINISTRATIVE JUDGE

IN RE:	Angela Williams)	
	Map 023-00-0, Parcels 174.00 & 175.00)	Davidson County
	Residential Property)	
	Tax Year 2006)	

INITIAL DECISION AND ORDER

Statement of the Case

For the purposes of writing this opinion I have consolidated theses cases.

Parcel 174.00

<u>LAND VALUE</u>	<u>IMPROVEMENT VALUE</u>	<u>TOTAL VALUE</u>	<u>ASSESSMENT</u>
\$66,800	\$0	\$66,800	\$16,700

Parcel 175.00

<u>LAND VALUE</u>	<u>IMPROVEMENT VALUE</u>	<u>TOTAL VALUE</u>	<u>ASSESSMENT</u>
\$66,800	\$0	\$66,800	\$16,700

An Appeal has been filed on behalf of the property owner with the State Board of Equalization. The appeals were filed on December 13, 2006.

This matter was reviewed by the undersigned administrative law judge pursuant to Tennessee Code Annotated (T.C.A.) §§ 67-5-1412, 67-5-1501 and 67-5-1505. A jurisdictional hearing was conducted on February 8, 2007, at the Davidson County Property Assessor's Office. Present at the hearing were Angela Williams, the taxpayer who represented herself; Mr. Jason Poling, Residential Appraiser, Division of Assessments for the Metro. Property Assessor, Mr. Dean Lewis, Head of the Appraiser Division and Debra Walling, Supervisor of the Customer Service Department.

FINDINGS OF FACT AND CONCLUSIONS OF LAW

The subject properties consist of two (2) vacant lots located at 2262 Crocker Springs Road, in Goodlettsville, Tennessee.

The initial issue is whether or not the State Board of Equalization has the jurisdiction to hear the taxpayer's appeal. The law in Tennessee generally requires a taxpayer to appeal an assessment to the County Board of Equalization prior to appealing the State Board of Equalization. T.C.A. §§ 67-5-1401 & 67-5-1412 (b). A direct appeal to the State Board of Equalization is only permitted if the assessor does not timely notify the taxpayer of a change of assessment prior to the meeting of the County Board. T.C.A. §§ 67-5-508(b)(2); 67-5-1412 (e). Nevertheless, the legislature has also provided that:

The taxpayer shall have **a right to a hearing and determination to show reasonable cause** for the taxpayer's failure to file an appeal as provided in this section and, upon demonstrating such reasonable cause, the [state] board shall accept such appeal from the taxpayer up to March 1st of the year subsequent to the year in which the assessment is made (*emphasis added*).

In analyzing and reviewing T.C.A. § 67-5-1412 (e), the Assessment Appeals Commission, in interpreting this section, has held that:

The deadlines and requirements for appeal are clearly set out in the law, and owners of property are charged with knowledge of them. It was not the intent of 'reasonable cause' provisions to waive these requirements except **where the failure to meet them is due to illness or other circumstances beyond the taxpayer's control.** (*emphasis added*), *Associated Pipeline Contractors Inc.*, (Williamson County Tax Year 1992, Assessment Appeals Commission, Aug. 11, 1994). See also *John Orovets*, (Cheatham County, Tax Year 1991, Assessment Appeals Commission, Dec. 3, 1993).

Thus, for the State Board of Equalization to have jurisdiction in this appeal, the taxpayers must show that circumstances beyond their control prevented them from appealing to the Davidson County Board of Equalization. It is the taxpayer's burden to prove that they are entitled to the requested relief.

The taxpayer, Ms. Williams, stated that when she purchased the property on August 29, 2005, she properly registered the Deed which indicated that the Tax Bills were to be sent to 1821 Harpeth River Drive in Brentwood, Tennessee. When she did not receive a tax bill she called and discovered that the Assessment Notices were sent to the property address which was vacant lots with no mail receptacles. Therefore, she never got the Notices and was not able to file an appeal to the Davidson County Board of Equalization.

Ms. Walling of the Assessor's Office, testified after reviewing her records that it is her Division's responsibility to enter the address of the taxpayer's on their records. She further stated that it appears that someone in her division entered the wrong address.

Based on the testimony of the parties it appears that reasonable cause does exist that prevented the taxpayer from complying with the statute, therefore, the State Board of Equalization does have jurisdiction to here these appeals.

Now as to the issue of value; the administrative judge finds that this is an appropriate case to expedite disposition of the appeal (as authorized by Tenn. Code Ann. §67-5-1505(d)) by dispensing with detailed findings.

The basis of valuation as stated in Tennessee Code Annotated §67-5-601(a) is that "[t]he value of all property shall be ascertained from the evidence of its sound,

intrinsic and immediate value, for purposes of sale between a willing seller and a willing buyer without consideration of speculative values . . .” For the reasons enumerated at the hearing, the administrative judge finds that subject property should be valued at \$53,700.00 for Parcel 174.00 and \$49,800.00 for Parcel 175.00.

ORDER

It is therefore ORDERED that the following value and assessment be adopted for tax year 2005:

Parcel 174.00

<u>LAND VALUE</u>	<u>IMPROVEMENT VALUE</u>	<u>TOTAL VALUE</u>	<u>ASSESSMENT</u>
\$53,700	\$0	\$53,700	\$13,425

Parcel 175.00

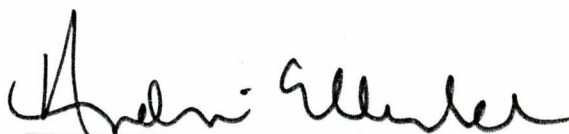
<u>LAND VALUE</u>	<u>IMPROVEMENT VALUE</u>	<u>TOTAL VALUE</u>	<u>ASSESSMENT</u>
\$49,800	\$0	\$49,800	\$12,450

Pursuant to the Uniform Administrative Procedures Act, Tenn. Code Ann. §§ 4-5-301—325, Tenn. Code Ann. § 67-5-1501, and the Rules of Contested Case Procedure of the State Board of Equalization, the parties are advised of the following remedies:

1. A party may appeal this decision and order to the Assessment Appeals Commission pursuant to Tenn. Code Ann. § 67-5-1501 and Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization. Tennessee Code Annotated § 67-5-1501(c) provides that an appeal **“must be filed within thirty (30) days from the date the initial decision is sent.”** Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization provides that the appeal be filed with the Executive Secretary of the State Board and that the appeal **“identify the allegedly erroneous finding(s) of fact and/or conclusion(s) of law in the initial order”**; or
2. A party may petition for reconsideration of this decision and order pursuant to Tenn. Code Ann. § 4-5-317 within fifteen (15) days of the entry of the order. The petition for reconsideration must state the specific grounds upon which relief is requested. The filing of a petition for reconsideration is not a prerequisite for seeking administrative or judicial review; or
3. A party may petition for a stay of effectiveness of this decision and order pursuant to Tenn. Code Ann. § 4-5-316 within seven (7) days of the entry of the order.

This order does not become final until an official certificate is issued by the Assessment Appeals Commission. Official certificates are normally issued seventy-five (75) days after the entry of the initial decision and order if no party has appealed.

ENTERED this 27th day of February, 2007.

A handwritten signature in cursive script, appearing to read "Andrei Ellen Lee", written over a horizontal line.

ANDREI ELLEN LEE
ADMINISTRATIVE JUDGE
TENNESSEE DEPARTMENT OF STATE
ADMINISTRATIVE PROCEDURES DIVISION

c: Angela Williams
Jo Ann North, Assessor of Property